New York State Department of Taxation and Finance

Report of Sales to a Qualified Empire Zone Enterprise (QEZE) Eligible for Exemption

Annual Schedule Q

File as an attachment to Form ST-101

For tax period:
March 1, 2008, through February 28, 2009

Due date:
Friday, March 20, 2009

Include with Form ST-101

A09

Sales tax identification number	**Legal name** *(Print ID number and name as shown on Form ST-101 or* Certificate of Authority*)*

Who must file

Complete Form ST-101.9, *Annual Schedule Q,* if you file Form ST-101, *New York State and Local Annual Sales and Use Tax Return,* and you sold any tangible personal property or services eligible for exemption from New York State sales and use tax to a Qualified Empire Zone Enterprise (QEZE). A QEZE must use Form ST-121.6, *Qualified Empire Zone Enterprise (QEZE) Exempt Purchase Certificate,* to make eligible purchases exempt from the 4% New York State sales and use tax and the 3/8% tax imposed within the Metropolitan Commuter Transportation District (MCTD).

If you must file Form ST-101.9, you must also complete Form ST-101. Report in Step 3 of Form ST-101 any taxable sales and purchases you are not reporting on this or any other schedule.

Local taxing jurisdictions in New York State may enact an exemption from their local tax for sales of tangible personal property and services to a QEZE. This enactment may be made only once a year, to cover the annual period March 1 through February 28/29. If a local jurisdiction does not enact the QEZE exemptions, tax will be charged at the local rate only and reported on pages 2 and 3 of this schedule. If a local jurisdiction enacts the QEZE exemptions, sales to QEZEs will be fully exempt from sales and use tax and will not be reported on this schedule. Fully exempt sales are reported only on Form ST-101, page 1, box 1, as part of your *Gross sales and services.* See Publication 718-Q, *Local Sales and Use Tax Rates on Sales to a Qualified Empire Zone Enterprise (QEZE),* for a listing of the local jurisdictions that enacted the QEZE exemptions.

Specific instructions

Identification number and name — Print the sales tax identification number and legal name above, as shown on Form ST-101 or on your business's *Certificate of Authority* for sales and use tax. If you file single pages (e.g., printed from Web site), please **also** enter your sales tax identification number at the top of each page where space is provided.

Column C — Taxable sales and services — Report in Column C sales of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line. (Do not include these amounts in the individual jurisdiction lines on Form ST-101.)

After entering information for all jurisdictions required, total Column C and enter the amount in box 7. Include this amount on Form ST-101, page 2, Column C, in box 3.

Column D — Purchases subject to tax — Report in Column D purchases of tangible personal property and services eligible for exemption only from the state rate, for each jurisdiction on the appropriate line.

Total Column D and enter the amount in box 8. Include this amount on Form ST-101, page 2, Column D, in box 4.

Column F — Sales and use tax — Add the Column C amount to the Column D amount, multiply the total by the tax rate in Column E, and enter the resulting tax in Column F.

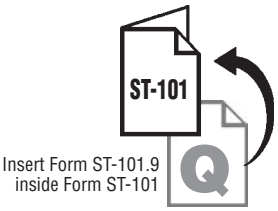
Total Column F and enter the amount in box 9. Include this amount on Form ST-101, page 2, Column F, in box 5.

Filing this schedule

File a completed Form ST-101.9 and any other attachments with Form ST-101 by the due date. Please be sure to keep a copy of your completed return for your records.

Need help? and Privacy notification

See Form ST-101-I, *Instructions for Form ST-101*.



Insert Form ST-101.9 inside Form ST-101

Calculate sales and use taxes

Column A **Taxing jurisdiction**	Column B **Jurisdiction code**	Column C **Taxable sales and services** +	Column D **Purchases subject to tax** ×	Column E **Tax rate** =	Column F **Sales and use tax** (C + D) x E
Albany County	AL K0179	.00	.00	4%	
Allegany County	**Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.**				
Broome County	BR K0313	.00	.00	4%	
Cattaraugus County (outside the following)	CA K0499	.00	.00	4%	
Olean (city)	OL K0419	.00	.00	4%	
Salamanca (city)	SA K0429	.00	.00	4%	
Cayuga County (outside the following)	**Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.**				
Auburn (city)	**Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.**				
Chautauqua County	CH K0620	.00	.00	3¾%	
Chemung County	CH K0708	.00	.00	4%	
Chenango County (outside the following)	CH K0820	.00	.00	4%	
Norwich (city)	NO K0849	.00	.00	4%	
Clinton County	CL K0926	.00	.00	4%	
Columbia County	CO K1003	.00	.00	4%	
Cortland County	CO K1122	.00	.00	4%	
Delaware County	DE K1209	.00	.00	4%	
Dutchess County	DU K1318	.00	.00	3¾%	
Erie County	**Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.**				
Essex County	ES K1513	.00	.00	3¾%	
Franklin County	FR K1622	.00	.00	4%	
Fulton County (outside the following)	FU K1799	.00	.00	4%	
Gloversville (city)	GL K1797	.00	.00	4%	
Johnstown (city)	JO K1798	.00	.00	4%	
Genesee County	GE K1895	.00	.00	4%	
Greene County	GR K1903	.00	.00	4%	
Hamilton County	HA K2002	.00	.00	3%	
Herkimer County	**Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.**				
Jefferson County	JE K2222	.00	.00	3¾%	
Lewis County	LE K2311	.00	.00	3¾%	
Livingston County	LI K2412	.00	.00	4%	
Madison County (outside the following)	MA K2503	.00	.00	4%	
Oneida (city)	ON K2529	.00	.00	4%	
Monroe County	MO K2605	.00	.00	4%	
Montgomery County	**Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.**				
Nassau County	NA K8248	.00	.00	4¼%	
Niagara County	**Sales to QEZEs are fully exempt from state and local sales and use tax in this jurisdiction.**				
Oneida County (outside the following)	ON K3026	.00	.00	4¾%	
Rome (city)	RO K3035	.00	.00	4¾%	
Sherrill (city) (3/1/08 - 8/31/08)	SH K3079	.00	.00	4¾%	
Utica (city)	UT K3083	.00	.00	4¾%	
Onondaga County	ON K3112	.00	.00	4%	
Ontario County	ON K3287	.00	.00	3⅛%	
Orange County	OR K1395	.00	.00	3¾%	
Orleans County	OR K3473	.00	.00	4%	
Oswego County (outside the following)	OS K3594	.00	.00	4%	
Oswego (city)	OS K3548	.00	.00	4%	
Otsego County	OT K3618	.00	.00	4%	
Column subtotals; also enter on page 3, boxes 4, 5, and 6:		1 .00	2 .00		3

Column A **Taxing jurisdiction**	Column B **Jurisdiction code**	Column C **Taxable sales and services** +	Column D **Purchases subject to tax** ×	Column E **Tax rate** =	Column F **Sales and use tax** (C + D) x E
Putnam County	PU K3732	.00	.00	4%	
Rensselaer County	RE K3875	.00	.00	4%	
Rockland County	RO K3927	.00	.00	4%	
St. Lawrence County	ST K4087	.00	.00	3%	
Saratoga County (outside the following)	SA K4133	.00	.00	3%	
Saratoga Springs (city)	SA K4124	.00	.00	3%	
Schenectady County	SC K4250	.00	.00	4%	
Schoharie County	SC K4311	.00	.00	4%	
Schuyler County	SC K4403	.00	.00	4%	
Seneca County	SE K4518	.00	.00	4%	
Steuben County (outside the following)	ST K4688	.00	.00	4%	
Corning (city)	CO K4616	.00	.00	4%	
Hornell (city)	HO K4630	.00	.00	4%	
Suffolk County	SU K4768	.00	.00	4¼%	
Sullivan County	SU K4805	.00	.00	4%	
Tioga County	TI K4918	.00	.00	4%	
Tompkins County (outside the following)	TO K5096	.00	.00	4%	
Ithaca (city)	IT K5013	.00	.00	4%	
Ulster County	UL K5130	.00	.00	4%	
Warren County (outside the following)	WA K5292	.00	.00	3%	
Glens Falls (city)	GL K5212	.00	.00	3%	
Washington County	WA K5302	.00	.00	3%	
Wayne County	WA K5411	.00	.00	4%	
Westchester County (outside the following)	WE K5535	.00	.00	3%	
Mount Vernon (city)	MO K5524	.00	.00	4%	
New Rochelle (city)	NE K6893	.00	.00	4%	
White Plains (city) (3/1/08 - 5/31/08)	WH K5564	.00	.00	3½%	
White Plains (city) (6/1/08 - 2/28/09)	WH K6512	.00	.00	3¾%	
Yonkers (city)	YO K6564	.00	.00	4%	
Wyoming County	WY K5605	.00	.00	4%	
Yates County	YA K5712	.00	.00	4%	
New York City [includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)]	NE K8046	.00	.00	4%	
Column subtotals from page 2, boxes 1, 2, and 3:		4 .00	5 .00		6
Column totals for all jurisdictions:		7 .00	8 .00		9
		▲ *Include this amount on Form ST-101, page 2, Column C, in box 3.*	▲ *Include this amount on Form ST-101, page 2, Column D, in box 4.*		▲ *Include this amount on Form ST-101, page 2, Column F, in box 5.*

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